

SCHEDULE III-3(a) UTILITY PLANT IN SERVICE - RECONCILIATION

UTILITY NAME: <u>CRYSTAL CLEAR WATER, INC</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE FOR TEST YEAR ENDED: <u>12/31/2019</u>	
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ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 170,182.00
2.	Plant additions after previous rate case		
3.	LAKELINE/GLENSHORE	\$ 102,000.00	
4.	AIRPORT WELL PUMP (2016)	\$ 6,800.00	
5.	WR. WELL PUMP (2015)	\$ 6,400.00	
6.	LAKELINE WELL PUMP	\$ 15,907.00	
7.	GLENSHORE WELL PUMP	\$ 14,521.00	
8.	LAKELINE BOOSTER	\$ 1,550.00	
9.	2 CLORINATORS	\$ 950.00	
10.	WHISPERING STORAGE	\$ 22,407.00	
11.	Total additions (add lines 3 through 10, Col C)		\$ 170,535.00
	Test year plant retirements after previous rate case:		
12.		\$	
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.	Total retirements (add line 12 through 19, Col C)		\$
21.	Ending balance (line 1 + line 11 - line 20)	Equals III-3, Column D, line 32	\$ 340,717.00

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME: <u>CRYSTAL CLEAR WATER, INC</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE III-3(b) ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE 12/31/2019
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ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. 35992-G)	\$ 170,182.00
2	Ending balance per Sch III-3, Column G, Line 32	\$ 226,270.83
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	NONE	

Must match previous rate case.

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,
 MATERIALS & SUPPLIES INVENTORY & PREPAYMENTS**

FOR THE TEST YEAR ENDED: 12/31/2019

Complete if the utility maintains these accounts. **Do not include this amount in your rate base unless the utility provides testimony meeting the requirements of PUCT Subst. Rule § 24.41(c)(4).**

NONE

III-4(a) AVERAGE CONSTRUCTION WORK IN PROGRESS

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	
2.	Test year costs added	
3.	Test year construction costs completed	
4.	Ending balance	
5.	Average balance - test year (line 1 plus line 4, divided by 2)	

Typically zero, to Schedule III-2, Line 2

III-4(b) MATERIALS & SUPPLIES / PREPAID EXPENSES

Include the un-expensed or capitalized portion of materials and supplies on your balance sheet. Prepayments include amounts, such as annual insurance, that the utility has prepaid, such as a discount. Prepayments must be reasonable.

A		B	C
		Materials & Supplies inventory	Prepaid Expenses
1.	Sum of 12 test year month end balances		
2.	One month prior to the test year, month end balance		
3.	13 Month Average balance (line 6 plus line 7, divided by 13)		

To III-2, Line 3.

To III-2, Line 4.

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES FOR CLASS C RATE/TARIFF CHANGE
III-5 WORKING CASH ALLOWANCE CALCULATIONS
 FOR THE TEST YEAR ENDED: 12/31/2019

For Class C Utilities, one-twelfth of O&M expense (excluding amounts charged to O&M expense for materials, supplies, expenses recovered through a pass-through provision or through charges other than base rate and gallonage charges, and prepayments) will be considered a reasonable allowance for cash working capital. For purposes of working capital calculations, O&M expense does not include depreciation, other taxes, or federal income taxes.

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.

2. A utility which has all metered customers and bills monthly must divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class C utility, or by 8 if it is a Class D utility filing a Class C package to calculate working cash allowance. An example follows:

	Class C	Class D	
1. Annual Expenses	\$70,000	\$70,000	125150
2. Taxes and depreciation	(10,000)	(10,000)	(18,748)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000	106,402
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500	13300
5. Divisor	12	8	8

A Line No	B Description	Water	Sewer	Water	Sewer
		Class C		Class D	
1	Annual O & M Expenses			\$ 169,402.79	
2	Working Cash (Line 1 / Line 3)			\$ 21,175.35	
3	Divisor	12	12	8	8

From Sch I-1, line 21

To Sch III-2, line 5

INSTRUCTIONS SCHEDULE III-6 DEBT

UTILITY NAME: CRYSTAL CLEAR WATER, INC

SCHEDULES - CLASS C RATE/TARIFF CHANGE

SCHEDULE III-6 NOTES PAYABLE (LONG TERM DEBT) & EQUITY INFORMATION INSTRUCTIONS

Enter the water and sewer combined debt and equity information in both water and sewer tables. The calculated rate of return should be the same for water and sewer, and should be based on combined water and sewer information. The utility's debt and equity for return purposes relate to water and sewer system assets only and should not include short term debt unless it is used to finance system assets. Do not include personal debt.

Where a utility is part of an affiliated interest or organization, the commission may consider and apply a hypothetical capital structure for the utility.

For each loan enter the following information:

Column [A] - Name of lender/bank.

Column [B] - Date of issue - enter the date that you actually took out the loan.

Column [C] - Date of maturity - enter the date that the loan will be paid off.

Column [D] - Original amount of loan - enter how much you originally borrowed.

Column [E] - Balance due at the end of the test year, even though the application may be filed at a date later than the end of the test year.

Column [F] - Interest rate - enter the interest rate that your bank/lender is charging you for each of the loans listed.

Column [G] - Weighted Average - calculate by multiplying the Outstanding or Unpaid Balance-End of Test Year times the interest rate

If a utility company's debt has been allocated from an affiliated entity, the allocation factors and the methodology used to allocate the debt must be provided.

SCHEDULE III-6 DEBT

UTILITY NAME.	CRYSTAL CLEAR WATER, INC
SCHEDULES - CLASS C RATE/TARIFF CHANGE	
III-6 LONG TERM DEBT/ NOTES PAYABLE - WATER AND SEWER	
FOR THE YEAR ENDED:	12/31/2019

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	A	B	C	D	E	F	G
	Long Term Debt Name of Bank/Lender	Date of Issue	Date of Maturity	Original Amount of Loan	Outstanding or Unpaid Balance-End of Test Year	Interest Rate	Weighted Average [G=Column E11/E19 x Column F1]
1	Robert Payne	7/1/2019	7/1/2040	\$ 513,250.82	\$ 535,294.42	6.00%	6.00%
2							
3							
4							
5							
6							
7							
8							
9	Total			\$ 513,250.82	\$ 535,294.42	6.00%	6.00%

Column G To Sch
III-1, Column D,
Line 4

List short term debt, if any:

INSTRUCTIONS SCHEDULE III-7 CONTRIBUTIONS IN AID OF CONSTRUCTION AND
ADVANCES

UTILITY NAME: CRYSTAL CLEAR WATER, INC

SCHEDULES - CLASS C RATE/TARIFF CHANGE

SCHEDULE III-7 CONTRIBUTIONS IN AID OF CONSTRUCTION AND ADVANCES INSTRUCTIONS

If any of the items included in utility plant and equipment were 100% financed with customer contributions, assessments, surcharges, extension fees, etc., the utility may not include depreciation or return on those items in the revenue requirement, and the utility should not include them in **Table III**. However, if those customer contributions did **not** cover the entire cost of the asset, the utility may include the excess amount that the utility paid for. Please list below all items that were funded either all or in part by customer contributions and indicate the amount that the customers contributed for each item.

Column [A] - List all of the items of plant and equipment that were funded all or in part by Customer Contributions (e.g., meters paid for by tap fee, line extension paid for by customer).

Column [B] - List the date each specific item was placed in service.

Column [C] - Enter the total cost of each item (regardless of how much was paid for by customers contributions or the utility).

Column [D] - Enter the amount of each item that was paid for with customer contributions. In most cases, this will be the same as the number in Column [C]. However, it is possible that the item may cost more or less than the customer contribution amount.

Column [E] - Subtract the amount in Column [D] from the amount in Column [C] and enter the result here. If the amount in this column is greater than zero for any specific item, enter those items in the appropriate category in Table III. B.

List any items of plant or equipment that you listed in Schedule **III-3** that were paid for all or in part by developer contributions. If only paid for in part by developer contributions, enter only the part that was funded by developer contributions. Enter the total Net Book Value from this table in Schedule **III-2**. If you have none, be sure to enter "N/A" on any line in the table.

UTILITY NAME: CRYSTAL CLEAR WATER, INC SCHEDULES - CLASS C RATE/TARIFF CHANGE III-7 ADVANCES FOR CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE TEST YEAR ENDED: 12/31/2019
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III-7(a) ADVANCES FOR CONSTRUCTION

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2, Line 9)	Amount to be refunded in the future*
1.	NONE						
2.							
3.							
4.							
5.							
6.	Total						

*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

III-7(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2, Line 10)
1.							
2.							
3.							
4.							
5.							
6.	Total						

*Customer CIAC is entered directly on III-3

INSTRUCTIONS SECTION IV OTHER TAX

UTILITY NAME: CRYSTAL CLEAR WATER, INC

SCHEDULES - CLASS C RATE/TARIFF CHANGE

Section IV is used to report taxes other than income for proposed revenues.

Instructions for Section IV

Follow the instructions included with individual schedules under the heading reference.

SECTION IV: TAXES OTHER THAN INCOME

Schedule IV-1

Complete for property and payroll taxes. The schedule allows for calculations if the utility proposes known and measurable changes to payroll taxes and property taxes. Use your test year property tax bills for the known and measurable calculation. Use wages expense for the adjusted total payroll in the test year to complete this schedule. If wages were capitalized, payroll taxes should be allocated between expense and capital costs in the same ratio as payroll was allocated. Attach a schedule showing the allocation calculations.

Schedule IV-2

Revenue related taxes and expenses are those that change as the gross revenue of the utility changes. Examples are Texas franchise tax and bad debt expense. This schedule allows the "gross up" of these expenses. Obtain copies of the utility's franchise tax report to complete this schedule.

IV-1 ESTIMATE OF TAXES OTHER THAN INCOME

CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
IV-1 ESTIMATE OF TAXES OTHER THAN INCOME
 12/31/2019

IV-1(a) PROPERTY TAXES

A	B	C	D	E
Line No	Description	Plant Additions	Property Taxes	Reference
1	Utility plant added in test year	170,535		Schedule III-3(a), Column D, Line 11
2	Utility plant retirements in test year	\$ -		Schedule III-3(a), Column D, Line 20
3	Net additions	170,535		Line 1 minus line 2
4	Property taxes paid in in test year		\$ 6,688.06	per property tax bills
5	Beginning Gross Plant balance		\$ 170,182.00	Schedule III-3(a), Column D, Line 1
6	Net Property tax rate		0.04	Line 4 divided by Line 5 times 100
7	Test year property tax on additions (Known and measurable change)		6,702	Line 3 times Line 6
8	Adjusted Test year property tax expense		13,390	Line 4 plus Line 7

IV-1(b) PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS)

NONE

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6(a)	(D x E)
9	FICA	wages to	6.20%		Column D+E+F	\$ -
10	Medicare	wages to	1.45%		Column H	\$ -
11	Added Medicare (Affordable Care Act)	wages to	%			\$ -
12	Federal unemployment	wages to	6.0%		Column D	\$ -
13	State unemployment	wages to	4.6%		Column D+E	\$ -
14	Total (add Lines 11 through 14)					\$ -
15	Less. Capitalized	Use % on Sch II-6(a), line 10	%			
16	Test year Payroll Tax Expense	Line 13 less 14				
17	Known and measurable change			(Line 13 minus Line 14)		

IV-1(c) OTHER TAXES:

NONE

A	B	C	D	E
Line No.	Description	Test year	K & M change	Adjusted Test Year
18	Other taxes & licenses	-	-	-
19		-	-	-
20		-	-	-
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	-	-	-
22	Total this page - taxes other than income (Sch IV-1(a) Line 8, Column D) + (Sch IV-1(b) Line 16, Column G) + (Sch IV-1(c) Line 21, Column E)			13,390
23	Total known and measurable change (Sch IV-1(a) Line 7, Column D) + (Sch IV-1(b) Line 17, Column G) + (Sch IV-1(c) Line 21, Column D)			

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
IV-2 REVENUE RELATED TAXES AND EXPENSES
 FOR THE TEST YEAR ENDED: 12/31/2019

	A	B	C	D	E	F
Line No		Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals (F=B+C+D+E)
1	Test year expense	-	-	4,482.19	-	4,482.19
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)			0.0451		0.05
3	Gross up factor (1.0 divided by (1.0 minus Line 2))			1.053		1.05
4	Change in revenue requirement (Sch I-1, line 33)					(28,806.13)
5	Adjusted revenue requirement (Line 3 x Line 4)					(30,322.24)
6	Adjusted expense (Line 3 times Line 4)					(30,322.24)
7	Add Schedule IV-1(c), Line 21, Column E					-
8	Total taxes other than FIT (to Sch I-1, Col F, Line 23)					\$ (30,322.24)

Example: Test Year Franchise tax \$ 100
 Test Year revenues. \$ 2,000
 Percentage (100/2000) 0.050
 Gross up factor (1/(1-0.05)) 1.052631578947

CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE
 12/31/2019

Section V calculated federal income tax at present rates.

PUCT allows utilities to include normalized federal income tax in the cost of service. The federal income tax calculation is based on the utility's return dollars. The schedule includes a "gross up of taxes to allow for the cost of service to include changes in taxes due to the changes in proposed revenues.

A	B	C	D
Line		Amount	Reference
1	Requested Return	49,974	Schedule III-1, Line 3
2	Less: Synchronized Interest	9,995	Schedule III-1, Column F, Line 4 x Schedule III-2, Column B, Line 14
3	Requested taxable return	39,979	Line 1 minus Line 2
4	Corp Tax Rate	15%	From Client Tax Return
5	Tax Factor	27%	1.0 divided by (1.0 minus Corp. Tax Rate)*Corp. Tax Rate = $(1/(1-0.21)*0.21)$
6	Grossed up federal income tax	10,627	Line 3 times line 5

To Sch I-1, Line 24

INSTRUCTIONS SECTION VI RATE CALCULATION

UTILITY NAME: CRYSTAL CLEAR WATER, INC
SCHEDULES - CLASS C RATE/TARIFF CHANGE

Instructions for Section VI

Complete schedules per instructions found in the column headers and reference column.

For a flat rate calculation, use VI-2 Flat Rate Calc

For a fixed rate and a variable rate, use VI-1 Fixed & Variable Alloc and

For a single tier variable rate, use VI-3 1 Tier Gallonage Rate Calc

For a multi-tier variable rate, use VI-4 Multi-Tier Rate Calc

For surcharges, use VI-5 Surcharge Calc

CRYSTAL CLEAR WATER, INC
SCHEDULES - CLASS C RATE/TARIFF CHANGE
VI-1 FIXED & VARIABLE ALLOCATION FOR RATE DESIGN
12/31/2019

Line No.	Acct. No.		Account Name	A Adjusted Test Year Expenses (From Schedule I-1)	B Fixed % of Col. A (Adjust each row or adjust line 28 for overall percentage for Fixed Expenses)	C Fixed Expenses C = A x B	D Variable Expenses D = A - C	E Reference
	Water	Sewer						
1	610	710	Purchased water/sewer treatment	-		\$ -	\$ -	Schedule I-1, Column F, Line 1
2		711	Sludge Removal Expense	-		\$ -	\$ -	Schedule I-1, Column F, Line 2
3	615.1	715.1	Power Expense-production only	17,450.22		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 3
4	618	718	Chemicals and other volume related expenses	3,079.10		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 4
5	601.1	701.1	Employee labor	-		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 5
6	620	720	Materials and Supplies	15,127.99		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 6
7	631-636	731-736	Contract work	83,227.60		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 7
8	650	750	Transportation expenses	8,834.00		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 8
9	664	764	Other plant maintenance	7,394.99		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 9
10	601.2	702.2	Office salaries	-		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 10
11	603	703	Mgmt salaries	-		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 11
12	604	704	Employee pensions & benefits	-		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 12
13	615.2	715.2	Purchased power-Office only	900.00		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 13
14	670	770	Bad debt expense	4,482.14		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 14
15	676	776	Office services & rentals	7,860.00		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 15
16	677	777	Office supplies & expenses	6,044.68		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 16
17	678	778	Professional services	7,216.00		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 17
18	684	756-759	Insurance	-		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 18
19	667	767	Regulatory expense (other)	6,025.07		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 19
20	675	775	Miscellaneous expenses	1,761.00		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 20
21	403		Depreciation	17,398.02		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 22
22	408		Taxes Other Than Income	13,389.99		#VALUE!	#VALUE!	Schedule I-1, Column F, Line 23
23	409/410		Income Tax Expense	10,627.33		\$ -	\$ 10,627.33	Schedule I-1, Column F, Line 24
24			TOTAL EXPENSES	210,818.13		#VALUE!	#VALUE!	Add Lines 1-23
25			REQUESTED RETURN	49,973.73		\$ -	\$ 49,973.73	Schedule I-1, Column F, Line 28
26			TOTAL REVENUE REQUIREMENT	260,791.86		#VALUE!	#VALUE!	Line 24 plus Line 25
27			LESS OTHER REVENUES	2,630.00		\$ -	\$ 2,630.00	Schedule I-1, Column F, Line 30
28			REVENUE for RATE DESIGN	258,162	50%	\$129,080.93	\$ 129,080.93	Line 26 less Line 27 (if line 27 is negative, add the two lines)

UTILITY NAME: _____ CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VI-2 Flat Rate Calculation

FOR THE TEST YEAR ENDED:

12/31/2019

NONE

	A	B	C
Line No.	Description	Reference	Amount
1.	Expenses	Schedule VI-1, Column C, Line 28	
2.	Connection Count	Schedule I-3(b), Column E, Line 5	
3.	Billing Cycles per Year		
4.	Flat Rate (Line 1/Line 2/Line 3)		

UTILITY NAME: CRYSTAL CLEAR WATER, INC

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VI-3 Rate Calculation for Single Tier Gallonage Charge for All Usage

FOR THE TEST YEAR ENDED: _____

12/31/2019

	A	B	C
Line No.	Description	Reference	Amount
1.	Fixed Expenses	Schedule VI-1, Column C, Line 28	
2.	Test Year End Meter Equivalencies	Schedule I-3(a), Column H, Line 9	
3.	Billing Cycles per Year (Monthly Billing Cycle)		
4.	Base Rate (Line 1/Line 2/Line 3)		#DIV/0!
Line No.	Description	Reference	Amount
5.	Variable Expenses	Schedule VI-1, Column D, Line 28	
6.	Total Test Year Gallons Billed	Schedule II-1(a), Column C, Line 4	
7.	Volumetric Rate (Charge per 1,000 gallons) (Line 5/(Line 6/1000))		

UTILITY NAME: _CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VI-4 Multi-Tiered Rate Calculation

FOR THE TEST YEAR ENDED: _ 12/31/2019

None

	A	B	C
Line No.	Description	Reference	Amount
1.	Fixed Expenses	Schedule VI-1, Column C, Line 28	\$129,081
2.	Test Year End Meter Equivalencies	Schedule I-3(a), Column H, Line 9	231.50
3.	Billing Cycles per Year		12
4.	Base Rate (Line 1/Line 2/Line 3)		46.47

	A	B	C	D
Multi-Tiered Rates				
Line No.	Gallage Tier (Gallons)	Revenue (\$)	Gallons Billed (Gallons)	Rate per 1,000 Gallons
5.	Variable Expenses	VI-1, Col. D, Line 28	Must be provided by Utility	
	<i>Example: 0-3,000</i>			
	<i>3,001-5,000 +</i>			
6.	1000-5000	\$ 25,007.91	3,481,720	\$ 7.18
7.	5010 - 10,000	\$ 25,007.91	2,394,970	\$ 10.44
8.	Greater than 10,010	\$ 116,703.56	7,950,050	\$ 14.68
9.				
10.				
11.				
12.				
13.				
14.	Volumetric Rate (Charge per 1,000 gallons)			

13,826,740	Total Billed Gallons	
\$ 166,719.37	Total Variable Cost	
0.15	Percent of Total Variable Cost	
0.15	Percent of Total Variable Cost	
0.70	Percent of Total Variable Cost	

UTILITY NAME: Trent Water Works, Inc.

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VI-5 Surcharge CalculationFOR THE TEST YEAR ENDED: 12/31/2019

None

VI-5(a): FLAT RATE SURCHARGE CALCULATION

	A	B	C
Line No.	Description	Reference	Amount
1.	Rate Case Expense or Other Surcharged Expense	Schedule II-8, Column D, Line 19	
2.	Connection Count	Schedule I-3(a), Column E, Line 9 + Schedule I-3(b), Column E, Line 5	
3.	Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.)		
4.	Surcharge Calculation (Line 1/Line 2/Line 3)		

VI-5(b): METER EQUIVALENTS SURCHARGE CALCULATION

	A	B	C
Line No.	Description	Reference	Amount
1.	Rate Case Expense or Other Surcharged Expense	Schedule II-8, Column D, Line 19	
2.	Connection Count	Schedule I-3(a), Column H, Line 9	
3.	Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.)		12
4.	Surcharge Calculation (Line 1/Line 2/Line 3)		#DIV/0!

INSTRUCTIONS SECTION VII RATES REVENUE FOR NOTICE

UTILITY NAME: CRYSTAL CLEAR WATER, INC
SCHEDULES - CLASS C RATE/TARIFF CHANGE

Instructions for Section VII

Complete schedules per instructions found in the reference column.

Use schedules in this section to calculate the proposed rates and total revenue to include in notice to customers. Only use the needed schedule depending on which schedule rates were calculated with.

For **VI-2 Flat Rate Calc** use **VII-1 Revenue Flat Rate**.

For **VI-3 1 Tier Gallonage Rate Calc** use **VII-2 Revenue Generated 1 Tier**.

For **VI-4 Multi-Tier Rate Calc** use **VII-3 Revenue Gen Multi-Tier**.

For **VI-5(a) Flat Rate Surcharge Calc** use **VII-4(a) Revenue Generated for Flat Rate Surcharge**.

For **VI-5(b) Meter Equivalents Surcharge Calc** use **VII-4(b) Revenue Generated for Meter Equivalents Surcharge**.

UTILITY NAME CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-1 Revenue Generated for Flat Rate
 FOR THE TEST YEAR ENDED: 12/31/2019

NONE

	A	B	C	D	E
Line No.		Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
1.	Rate for a Flat Rate Unit			Column C, Line 1 = Schedule VI-2, Column C, Line 4	Column B & C
2.	No. of Meters			Schedule I-3(b), Column E, Line 5	
3.	Total Revenue Generated			Line 1 multiplied by Line 2	
4.	Revenue Requirement in Application			Schedule I-1, Column F, Line 31	
5.	Over / (Under) Recovery			Line 3 minus Line 4	Column B
6.	Percentage of (Under) Recovery			Line 5 divided by Line 4 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column B

UTILITY NAME CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 VII-2 Revenue Generated for Single Tier Gallonage Charge for All Usage
 FOR THE TEST YEAR ENDED 12/31/2019

Line No.	A	B	C	D	E	F
	RATES	Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	Base Rate					
1		1 0		#DIV/0!	Column D, Line 1 = Schedule VI-3, Column C, Line 4	Column C & D
2		1 5		#DIV/0!	Column D, Line 2 = Column D, Line 1 multiplied by Column B, Line 2	Column C & D
3		2 5		#DIV/0!	Column D, Line 3 = Column D, Line 1 multiplied by Column B, Line 3	Column C & D
4		5 0		#DIV/0!	Column D, Line 4 = Column D, Line 1 multiplied by Column B, Line 4	Column C & D
5		8 0		#DIV/0!	Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5	Column C & D
6		15 0		#DIV/0!	Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6	Column C & D
7		Other			Must be provided by Utility, if applicable	Column C & D
	Volumetric Charge per Gallon					
8		All Usage			Column D, Line 8 = Schedule VI-3, Column C, Line 7	Column C & D
	No. of Meters					
9		5/8" x 3/4"			Schedule I-3(a), Column E, Line 1	
10		3/4"			Schedule I-3(a), Column E, Line 2	
11		1"			Schedule I-3(a), Column E, Line 3	
12		1 1/2"			Schedule I-3(a), Column E, Line 4	
13		2"			Schedule I-3(a), Column E, Line 5	
14		3"			Schedule I-3(a), Column E, Line 6	
15		Other			Schedule I-3(a), Column E, Line 7	
16	Total				Add Lines 9-15	
	Gallons Billed					
17		All Usage			Schedule II-1(a), Column C, Line 4	
	REVENUE					
	Base Rate					
18		5/8" x 3/4"			Line 1 multiplied by Line 9 multiplied by 12	
19		3/4"			Line 2 multiplied by Line 10 multiplied by 12	
20		1"			Line 3 multiplied by Line 11 multiplied by 12	
21		1 1/2"			Line 4 multiplied by Line 12 multiplied by 12	
22		2"			Line 5 multiplied by Line 13 multiplied by 12	
23		3"			Line 6 multiplied by Line 14 multiplied by 12	
24		Other			Line 7 multiplied by Line 15 multiplied by 12	
25	Total revenue generated by base rates				Add Lines 18-24	
	Volumetric Revenue					
26	Total revenue generated by Volumetric Usage				Line 8 multiplied by Line 17	
27	Total Revenue Generated				Line 25 plus Line 26	
28	Revenue Requirement in Application				Schedule I-1, Column F, Line 31	
29	Over / (Under) Recovery				Line 27 minus Line 28	Column C
30	Percentage of (Under) Recovery				Line 29 divided by Line 28 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal	Column C

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
 FOR THE TEST YEAR ENDED 12/31/19

NA

Line No.	A	B	C	D	E	F
		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	RATES					
	Base Rate					
1.		1.0	\$28.00	\$46.47	Column D, Line 1 = Schedule VI-4, Column C, Line 4	Column C & D
2.		1.5	\$0.00	\$69.70	Column D, Line 2 = Column D, Line 1 multiplied by Column B, Line 2	Column C & D
3.		2.5	\$35.00	\$116.16	Column D, Line 3 = Column D, Line 1 multiplied by Column B, Line 3	Column C & D
4.		5.0	\$0.00	\$232.33	Column D, Line 4 = Column D, Line 1 multiplied by Column B, Line 4	Column C & D
5.		8.0	\$0.00	\$371.72	Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5	Column C & D
6.		15.0	\$0.00	\$696.98	Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6	Column C & D
7.		Other			Must be provided by Utility, if applicable	Column C & D
	Volumetric Charge per tier					
	<i>Example: 0-3,000</i>					
	<i>3,001-5,000 +</i>					
8.		0-5	\$ 2.75	\$ 7.18	Column D, Line 8 = Schedule VI-4, Column C, Line 6	Column C & D
9.		501	\$ 3.75	\$ 10.44	Column D, Line 9 = Schedule VI-4, Column C, Line 7	Column C & D
10.		Gre	\$0.00	\$ 14.68	Column D, Line 10 = Schedule VI-4, Column C, Line 8	Column C & D
11.			\$0.00	\$0.00	Column D, Line 11 = Schedule VI-4, Column C, Line 9	Column C & D
12.			\$0.00	\$0.00	Column D, Line 12 = Schedule VI-4, Column C, Line 10	Column C & D
13.			\$0.00	\$0.00	Column D, Line 13 = Schedule VI-4, Column C, Line 11	Column C & D
14.			\$0.00	\$0.00	Column D, Line 14 = Schedule VI-4, Column C, Line 12	Column C & D
15.			\$0.00	\$0.00	Column D, Line 15 = Schedule VI-4, Column C, Line 13	Column C & D
	No. of Meters					
16.		5/8	229	229	Schedule I-3(a), Column E, Line 1	
17.		3/4	0	0	Schedule I-3(a), Column E, Line 2	
18.		1"	1	1	Schedule I-3(a), Column E, Line 3	

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
 FOR THE TEST YEAR ENDED 12/31/19

NA

Line No.	A	B Meter Ratios	C Existing Rates	D Proposed Rates	E Reference (unless otherwise noted reference is for both Column C & D)	F Items to Notice
19.		1 1	0	0	Schedule I-3(a), Column E, Line 4	
20.		2"	0	0	Schedule I-3(a), Column E, Line 5	
21.		3"	0	0	Schedule I-3(a), Column E, Line 6	
22.		Other	0	0	Schedule I-3(a), Column E, Line 7	
23.	Total		230	230	Add Lines 16-22	
	Gallons Billed					
24.		0-5	3,481,720	3,481,720	Column A, C & D - Must be provided by the Utility	
25.		50	2,394,970	2,394,970	Column A, C & D - Must be provided by the Utility	
26.		Greater	7,950,050	7,950,050	Column A, C & D - Must be provided by the Utility	
27.					Column A, C & D - Must be provided by the Utility	
28.					Column A, C & D - Must be provided by the Utility	
29.					Column A, C & D - Must be provided by the Utility	
30.					Column A, C & D - Must be provided by the Utility	
31.					Column A, C & D - Must be provided by the Utility	
	REVENUE					
	Base Rate					
32.		5/8	\$76,944	\$127,687	Line 1 multiplied by Line 16 multiplied by 12	
33.		3/4	\$0	\$0	Line 2 multiplied by Line 17 multiplied by 12	
34.		1"	\$420	\$1,394	Line 3 multiplied by Line 18 multiplied by 12	
35.		1 1	\$0	\$0	Line 4 multiplied by Line 19 multiplied by 12	
36.		2"	\$0	\$0	Line 5 multiplied by Line 20 multiplied by 12	
37.		3"	\$0	\$0	Line 6 multiplied by Line 21 multiplied by 12	

UTILITY NAME: CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
 FOR THE TEST YEAR ENDED: 12/31/19

NA						
Line No.	A	B Meter Ratios	C Existing Rates	D Proposed Rates	E Reference (unless otherwise noted reference is for both Column C & D)	F Items to Notice
38.		Other	\$0	\$0	Line 7 multiplied by Line 22 multiplied by 12	
39.	Total revenue generated by base rates		\$77,364.00	\$129,080.93	Add Lines 30-38	
	Volumetric Revenue					
40.		0-5	\$6,586.17	\$25,007.91	Line 8 multiplied by Line 24	
41.		501	\$8,981.14	\$25,007.91	Line 9 multiplied by Line 25	
42.		Gre	\$0.00	\$116,703.56	Line 10 multiplied by Line 26	
43.			\$0.00	\$0.00	Line 11 multiplied by Line 27	
44.			\$0.00	\$0.00	Line 12 multiplied by Line 28	
45.			\$0.00	\$0.00	Line 13 multiplied by Line 29	
46.			\$0.00	\$0.00	Line 14 multiplied by Line 30	
47.			\$0.00	\$0.00	Line 15 multiplied by Line 31	
48.	Total revenue generated by Volumetric Usage		\$15,567.31	\$166,719.37	Add Lines 40-47	
49.	Total Revenue Generated		\$92,931.31	\$295,800.30	Line 39 plus Line 48	
50.	Revenue Requirement in Application		\$175,506.24	\$175,506.24	Schedule I-1, Column F, Line 31	
51.	Over / (Under) Recovery		(\$82,574.93)	\$120,294.06	Line 49 less Line 50	Column C
52.	Percentage of (Under) Recovery		-47%	69%	Line 51 divided by Line 50 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column C

UTILITY NAME CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-4 Surcharge Revenue Calculation
 FOR THE TEST YEAR ENDED

VII-4(a): REVENUE GENERATED FOR FLAT RATE SURCHARGE

Line No.	A	B	C	D
		Proposed Surcharge Rate	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
1.	Surcharge Rate		Column B, Line 1 = Schedule VI-5(a), Column C, Line 4	Column B
2.	No. of Meters	230	Schedule I-3(a), Column E, Line 9 or Schedule I-3(b), Column E, Line 5	
3	Total Surcharge Revenue Generated	\$0	Line 1 multiplied by Line 2	
4.	Rate Case Expense or Other Surcharged Expense	\$ -	Schedule II-8, Column D, Line 19	
5.	Over / (Under) Recovery	\$0	Line 3 minus Line 4	Column B
6	Percentage of (Under) Recovery		Line 5 divided by Line 4 multiplied by 100 for percentage . If entering in excel do not multiply by 100, enter number as a decimal	Column B

VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

Line No.	A	B	C	D	E
		Meter Ratios	Proposed Surcharge Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	Surcharge Rate				
1.		1.0		Column C, Line 1 = Schedule VI-5(b), Column C, Line 4	Column C
2		1.5		Column C, Line 2 = Column C, Line 1 multiplied by Column B, Line 2	Column C
3.		2.5		Column C, Line 3 = Column C, Line 1 multiplied by Column B, Line 3	Column C
4		5.0		Column C, Line 4 = Column C, Line 1 multiplied by Column B, Line 4	Column C
5		8.0		Column C, Line 5 = Column C, Line 1 multiplied by Column B, Line 5	Column C
6.		15.0		Column C, Line 6 = Column C, Line 1 multiplied by Column B, Line 6	Column C
7		Other		Must be provided by Utility, if applicable	Column C
	No. of Meters				
8		5/8" x 3/4"	229	Schedule I-3(a), Column E, Line 1	
9		3/4"	0	Schedule I-3(a), Column E, Line 2	
10.		1"	1	Schedule I-3(a), Column E, Line 3	
11.		1 1/2"	0	Schedule I-3(a), Column E, Line 4	

UTILITY NAME CRYSTAL CLEAR WATER, INC
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VII-4 Surcharge Revenue Calculation
 FOR THE TEST YEAR ENDED.

SCHEDULE VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

Line No.	A	B	C	D	E
	No. of Meters	Meter Ratios	Proposed Surcharge Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
12.		2"		0 Schedule I-3(a), Column E, Line 5	
13.		3"		0 Schedule I-3(a), Column E, Line 6	
14.		Other		0 Schedule I-3(a), Column E, Line 7	
15.	Total			0 Add Lines 8-14	
	SURCHARGE RATE REVENUE				
16.		5/8" x 3/4"		\$0 Line 1 multiplied by Line 8 multiplied by 12	
17.		3/4"		\$0 Line 2 multiplied by Line 9 multiplied by 12	
18.		1"		\$0 Line 3 multiplied by Line 10 multiplied by 12	
19.		1 1/2"		\$0 Line 4 multiplied by Line 11 multiplied by 12	
20.		2"		\$0 Line 5 multiplied by Line 12 multiplied by 12	
21.		3"		\$0 Line 6 multiplied by Line 13 multiplied by 12	
22.		Other		\$0 Line 7 multiplied by Line 14 multiplied by 12	
23.	Total revenue generated by surcharge rate			\$0 Add Lines 16-22	
24.	Revenue Requirement in Application		\$175,506	Schedule I-1, Column F, Line 31	
25.	Over / (Under) Recovery		(\$175,506)	Line 23 minus Line 24	Column C
26.	Percentage of (Under) Recovery		-100%	Line 25 divided by Line 24 multiplied by 100 for percentage If entering in excel do not multiply by 100, enter number as a decimal.	Column C